

THE OFFICE OF REGULATORY STAFF

DIRECT TESTIMONY & EXHIBITS

OF

WILLIE J. MORGAN, P.E.

APRIL 14, 2015



DOCKET NO. 2014-406-S

**Application of Development Service, Incorporated for
Approval of Sewer Rates, Terms and Conditions**

DIRECT TESTIMONY OF WILLIE J. MORGAN, P.E.

ON BEHALF OF

THE SOUTH CAROLINA OFFICE OF REGULATORY STAFF

DOCKET NO. 2014-406-S

IN RE: APPLICATION OF DEVELOPMENT SERVICE, INCORPORATED

FOR APPROVAL OF SEWER RATES, TERMS AND CONDITIONS

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND OCCUPATION.

A. My name is Willie J. Morgan, and my business address is 1401 Main Street, Suite 900, Columbia, South Carolina 29201. I am employed by the South Carolina Office of Regulatory Staff ("ORS") as the Program Manager for the Water and Wastewater Department.

Q. PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A. I received a Bachelor of Science Degree in Engineering from the University of South Carolina in 1985 and a Master of Arts Degree in Management from Webster University in 2000. I am a licensed Professional Engineer registered in the State of South Carolina.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. The purpose of my testimony is to set forth the ORS staff findings relative to my review of the rate increase application submitted by Development Service, Incorporated ("DSI"). Specifically, I will focus on DSI's compliance with the Public Service Commission of South Carolina ("Commission" or "PSC") rules and regulations, ORS's

Business Compliance Review of DSI's wastewater system, test-year revenue and proposed revenue, and performance bond requirement.

Q. ARE THE FINDINGS OF YOUR REVIEW CONTAINED IN THIS TESTIMONY AND ACCOMPANYING EXHIBITS?

A. Yes, my testimony and the attached exhibits detail ORS's findings and recommendations.

Q. PLEASE EXPLAIN HOW YOU COMPILED INFORMATION FOR YOUR TESTIMONY AND EXHIBITS.

A. I utilized ORS's Business Office Compliance Review results, information provided by DSI in its application and additional information provided by DSI during the course of our business review and facility site inspections. I also reviewed DSI's financial statements and performance bond documents submitted to the Commission.

Q. PLEASE PROVIDE AN OVERVIEW OF THE LOCATIONS, SERVICE TYPES AND CUSTOMER BASE SERVED BY DSI.

A. DSI is a public utility providing wastewater collection and treatment service in portions of Lexington and Richland Counties. DSI is currently a National Association of Regulatory Utility Commissioners ("NARUC") Class B wastewater utility according to wastewater revenues reported on its application for the test year ending December 31, 2013. According to DSI's Application, wastewater collection and treatment services were provided to 191 residential and commercial customers.

Q. PLEASE EXPLAIN EXHIBIT WJM-1.

1 A. Exhibit WJM-1 provides a summary of the Business Office Compliance Review
2 completed by ORS and a summary of the wastewater collection/treatment system
3 inspected by ORS on February 24, 2015. DSI is in compliance with the Annual Report
4 and Gross Receipts requirements.

5 DSI appears to be responsive to DHEC and federal environmental requirements
6 which are applicable to the operation of its wastewater collection and treatment system.

7 **Q. DOES ORS RECOMMEND ANY ADJUSTMENTS TO THE TEST YEAR**
8 **REVENUES OF DSI?**

9 A. Yes. ORS completed a comprehensive review of DSI's customer wastewater
10 revenue calculations for the test year. Based on that review, ORS made revenue
11 adjustments totaling \$26,060. These adjustments are shown on Audit Exhibit ICG-1,
12 sponsored by ORS witness Ivana C. Gearheart. These revenue adjustments were made in
13 order to normalize customer billing. ORS imputed test year revenue based on customer
14 billing information provided in the original Application and supplemental customer
15 billing data provided by DSI.

16 **Q. EXPLAIN THE TEST YEAR REVENUE CALCULATED BY ORS FOR DSI.**

17 A. Commission approved rates were applied in ORS's revenue calculation to all
18 customers. ORS completed a review of DSI's customer wastewater revenue calculations
19 for the test year. Exhibit WJM-2 summarizes DSI's service revenues for the test year
20 ending December 31, 2013. ORS used DSI's current and proposed rates as reflected in
21 the Application for each calculation. ORS calculated test year revenue based on

customer billing information provided in the Application, information from site visits, and supplemental data provided by DSI.

In summary, ORS calculated test year operating revenues for residential and commercial wastewater operations, as adjusted, of \$553,640. For comparison purposes, ORS calculated DSI's proposed residential and commercial wastewater operating revenues, as adjusted, of \$839,786. ORS did not factor customer growth into its revenue comparisons.

Q. EXPLAIN THE LATE FEES IN THE OTHER WASTEWATER REVENUE CATEGORY ON EXHIBIT WJM-2.

A. ORS proposes an adjustment to Late Fees revenue of \$1,535 to synchronize Late Fees revenue to the proposed rates. This adjustment is reflected in ORS Audit Exhibit ICG-1 provided by ORS witness Ivana C. Gearheart.

Q. PLEASE EXPLAIN EXHIBIT WJM-3 OF YOUR REPORT.

A. Exhibit WJM-3 is a comparison of DSI's current PSC approved rates and proposed rates.

Q. PLEASE EXPLAIN THE STATUS OF THE PERFORMANCE BOND FOR DSI.

A. DSI has a current performance bond for utility operations in the form of a Personal Financial Statement on file with the PSC in the amount of \$100,000. Based on the expenses from the test year and using the criteria set forth in 10 S.C. Code Ann. Regs. 103-512.3.1 (2012), ORS recommends that the face amount of DSI's bond be increased to \$350,000 for wastewater operations (Exhibit WJM-4). DSI's adjusted bonding criteria expenses for the test year were \$454,525 for wastewater operations. ORS respectfully

requests that the Commission increase DSI's bond amount to \$350,000 as it is in the public interest for DSI to obtain a bond that satisfies the criteria set forth in S.C. Code Ann. Section 58-5-720 (Supp. 2014).

Q. PLEASE EXPLAIN EXHIBIT WJM-5.

A. Exhibit WJM-5 demonstrates the effect of the proposed rate increase on DSI's ten highest billed customers. Their individual monthly service bills range from \$693.07 per month to \$8,823.36 per month under currently approved rates. At the rates proposed by DSI, their monthly service bills would range from \$1,070.72 per month to \$13,624.80 per month.

Q. WHAT OPERATING MARGIN DOES ORS RECOMMEND FOR DSI IN THIS RATE CASE?

A. Using ORS' proposed adjustments for the test year ending December 31, 2013, the Operating Margin computed by ORS for DSI is 0.40%. DSI's proposed increase, with ORS proposed adjustments, would generate an operating margin of 20.87%. ORS recommends an operating margin range of 10-15% which will provide a prudent balance between the consumer's need for affordable, quality services and DSI's financial health. It is the position of ORS that this operating margin range, as recommended, is fair and reasonable and balances the overall public interest.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes it does.



ORS BUSINESS OFFICE COMPLIANCE REVIEW

Utility: Development Service, Inc.
 Inspector: Willie Morgan, Hannah Majewski,
 Office: 816 Main St., Lexington SC
 Utility Type: **Wastewater**
 Date: 2-24-15
 Company Representative: Keith Parnell, Blythe Larned

#	Compliance Regulation	In Compliance	Out of Compliance	Comments
1	All records and reports available for examination in accordance with R.103-510.	X		
2	Complaint records maintained in accordance with R.103-516	X		
3	Utility's rates, its rules and regulations, and its up-to-date maps and plans available for public inspection in accordance with R.103-530.	X		
4	Established procedures to assure that every customer making a complaint is made aware that the utility is under the jurisdiction of the South Carolina Public Service Commission and that the customer has the right to register the complaint in accordance with R.103-530.	X		
5	Deposits charged within the limits established by R.103-531.	X		No deposits charged
6	Timely and accurate bills being rendered to customers in accordance with R.103-532.	X		Bills rendered the 25 th of each month
7	Bill forms in accordance with R.103-532.	X		
8	Adjustments of bills handled in accordance with R.103-533	X		DSI charged customers a fee for the notice sent via certified mail. This is not a PSC approved charge. DSI has credited or returned the certified letter fees charged to customers.
9	Policy for customer denial or discontinuance of service in accordance with R.103-535.	X		
10	Notices sent to customers prior to termination in accordance with R.103-535.	X		
11	Notices filed with the Commission of any violation of PSC or DHEC rules which affect service provided to its customers in accordance with R.103-514-C.	X		

Exhibit WJM-1

#	Compliance Regulation	In Compliance	Out of Compliance	Comments
12	Utility has adequate means (telephone, etc.) whereby each customer can contact the water and/or wastewater utility at all hours in case of emergency or unscheduled interruptions or service in accordance with R.103-530.	X		
13	Records maintained of any condition resulting in any interruption of service affecting its entire system or major division, including a statement of time, duration, and cause of such an interruption in accordance with R.103-514.	X		
14	Utility advised the Commission, in accordance with Rule 103-512 of the name, title, address and telephone number of the person who should be contacted in connection with general management duties, customer relations, engineering operations, and emergencies during non-office hours.	X		
15	Company verified the maps on file with the Commission include all the service area of the company.	X		
16	Number of customers the company has at present time.			191
17	Company has a current performance bond on file with the Commission. Amount of bond: \$100,000	X		ORS recommends that the performance bond amount be increased to \$350,000.
18	Utility maintains a documented Safety Program.	X		
19	Utility maintains a documented Emergency Response plan.	X		
20	Utility maintains a documented Preventative Maintenance plan.	X		
21	Utility submitted a current Annual Report.	X		
22	Utility is in compliance with Gross Receipts reporting and payment regulations.	X		



ORS WASTEWATER SYSTEM INSPECTION REPORT

Inspection Overview

Date Inspected: 2-24-2015
Inspector Name: Willie Morgan, Hannah Majewski
Docket Number: 2014-406-S
Utility Name: Development Service, Inc.
Utility Representative: Keith Parnell, Blythe Larned
Number of Customers: 191
System Type (collection, force main, lagoon, etc): Collection and treatment
Location of System: Lexington Co.
Location of Utility Office: 816 Main St., Lexington SC
Treatment Type: Sequential Batch Reactor and Belt Press for Sludge Management
Permit #: SC0032743
Last SC DHEC Compliance Rating: Satisfactory
Frequency checked by WWTF Operator: Daily
Drinking Water Provider: City of Columbia

Inspection Results

	System Components Inspected	Compliance		Comments
		Yes	No	
1	Chlorinator	NA	NA	Uses UV for disinfection
2	Other chemicals in use	X		
3	Aerators present	NA	NA	None
4	Plant fenced and locked	X		
5	Warning Signs Visible	X		
6	Fence in good condition	X		
7	Dikes in good condition	NA	NA	Treatment and storage in tanks
8	Odor non-existent or limited	X		
9	Grass mowed	X		
10	Duckweed/Algae acceptable	X		
11	Grease build-up acceptable	X		
12	Plant free of debris	X		
13	Effluent Color acceptable	X		
14	Lift Stations present	X		1 at WWTP
15	Failure Warning System adequate	X		
16	Electric Wiring adequate	X		
17	System free of leaks	X		
18	System free of overflows	X		
19	Access road adequate	X		
20	Ability for service area to expand	NA	NA	None

Additional Comments: DSI provides wastewater treatment services to the Town of Ridgeway and other commercial customers. This wastewater is delivered to the WWTP using tanker trucks.

Development Service, Inc. Test Year Revenues at Current Rates

Service Type	Classification	Equivalent Residential Connection ("ERC" or "SFE") Units	Fee per Unit	Test Year Calculated Revenues
SEWER	Residential	108.00	\$26.48	\$34,318
	Apartments	514.00	\$25.15	\$155,125
	TOTAL Residential	622.00		\$189,443
	Commercial			
	Service Station			
	1st bay, per bay	11.00	\$41.16	\$5,433
	Additional bay	23.00	\$20.58	\$5,680
	Without bay	-	\$28.92	\$0
	Food Service Operations			
	Ordinary/seat (not 24 hrs)	2,358.00	\$4.12	\$116,580
	24 hour restaurant/seat	34.00	\$6.16	\$2,513
	Drive-in/car space	-	\$4.12	\$0
	Fast-food/car space	-	\$4.12	\$0
	Vending Machine	148.00	\$2.46	\$4,369
	Churches			
	Church per Seat <132 seats	1.00	\$26.48	\$318
	Church per seat > 132 seats	4,290.00	\$0.20	\$10,296
	Minimum monthly charge	91.14	\$26.48	\$28,961
	Car Washes			
	Car wash per car	220.00	\$4.18	\$11,035
	Offices			
	Per person (no restaurant)	1,615.00	\$1.03	\$19,961
	Nursing/Rest Homes			
	Per bed (no laundry)	-	\$3.50	\$0
	Per bed (with laundry)	-	\$4.12	\$0
	Schools			
	Per student, no showers, gym, cafeteria	331.00	\$0.82	\$3,257
	Per student, with cafeteria, no gym, showers	-	\$1.03	\$0
	Per student with cafeteria, gym, showers	-	\$1.24	\$0
	Shopping Centers			
	Per 1,000 sq. ft. space	665.46	\$8.24	\$65,801
	Swimming Pools			
	Per person with facilities	362.00	\$0.82	\$3,562
	Theaters			
	Indoor/seat	2,880.00	\$0.44	\$15,206
	Drive-in/stall	-	\$0.44	\$0
	Picnic Parks			
	Average attendance	-	\$1.24	\$0
	Institutions			
	Per resident	-	\$3.50	\$0
	Laundries			
	Self Serve (per machine)	18.00	\$14.00	\$3,024
	Mobile Homes			
	Per person	-	\$3.50	\$0
	Motels			
	Per unit (no restaurant)	885.00	\$3.50	\$37,170
	Factories			
	Each employee, no showers	-	\$1.24	\$0
	Each employee, with showers	-	\$1.63	\$0
	Each employee w/ kitchen facilities	-	\$2.04	\$0
	TOTAL Commercial	13,932.60		\$333,166
TOTAL SEWER SERVICE REVENUE				\$522,609
Other Sewer Revenues - Commercial				\$1,126
Other Sewer Revenues - Public Authorities (Town of Ridgeway)				\$12,240
Other Sewer Revenues - Midlands (Raintree/Dutchcreek) WWTP				\$12,240
Other Sewer Revenues - Disconnect Fees				\$35
Other Sewer Revenues - Late Fees				\$2,819
Other Sewer Revenues - Customer Account Charge, MCEC, and Tap Fees (non-CIAC)				\$2,571
TOTAL Miscellaneous Revenues				\$31,031
TOTAL OPERATING REVENUE				\$553,640

Development Service, Inc. Test Year Revenues at Proposed Rates

Service Type	Classification	Equivalent Residential Connection ("ERC" or "SFE") Units	Fee per Unit	Test Year Proposed Revenues	Increased Amount	% Increase
S E W E R	Residential	108.00	\$40.90	\$53,006	\$18,688	54.5%
	Apartments	514.00	\$38.84	\$239,565	\$84,440	54.4%
	TOTAL Residential	622.00		\$292,571	\$103,128	54.4%
	Commercial					
	Service Station					
	1st bay, per bay	11.00	\$63.57	\$8,391	\$2,958	54.4%
	Additional bay	23.00	\$31.79	\$8,774	\$3,094	54.5%
	Without bay	-	\$44.67	\$0		
	Food Service Operations					
	Ordinary/seat (not 24 hrs)	2,358.00	\$6.36	\$179,963	\$63,383	54.4%
	24 hour restaurant/seat	34.00	\$9.51	\$3,880	\$1,367	54.4%
	Drive-in/car space	-	\$6.36	\$0		
	Fast-food/car space	-	\$6.36	\$0		
	Vending Machine	148.00	\$3.80	\$6,749	\$2,380	54.5%
	Churches					
	Church per Seat <132 seats	1.00	\$40.90	\$491	\$173	54.4%
	Church per seat >132 seats	4,290.00	\$0.31	\$15,959	\$5,663	55.0%
	Minimum monthly charge	91.14	\$40.90	\$44,732	\$15,771	54.5%
	Car Washes					
	Car wash per car	220.00	\$6.46	\$17,054	\$6,019	54.5%
	Offices					
	Per person (no restaurant)	1,615.00	\$1.59	\$30,814	\$10,853	54.4%
	Nursing/Rest Homes					
	Per bed (no laundry)	-	\$5.41	\$0		
	Per bed (with laundry)	-	\$6.36	\$0		
	Schools					
	Per student, no showers, gym, cafeteria	331.00	\$1.27	\$5,044	\$1,787	54.9%
	Per student, with cafeteria, no gym, showers	-	\$1.59	\$0		
	Per student with cafeteria, gym, showers	-	\$1.92	\$0		
	Shopping Centers					
	Per 1,000 sq. ft. space	665.46	\$12.73	\$101,656	\$35,855	54.5%
	Swimming Pools					
	Per person with facilities	362.00	\$1.27	\$5,517	\$1,955	54.9%
	Theaters					
	Indoor/seat	2,880.00	\$0.68	\$23,501	\$8,295	54.6%
	Drive-in/stall	-	\$0.68	\$0		
	Picnic Parks					
	Average attendance	-	\$1.92	\$0		
	Institutions					
	Per resident	-	\$5.41	\$0		
	Laundries					
	Self Serve (per machine)	18.00	\$21.62	\$4,670	\$1,646	54.4%
	Mobile Homes					
	Per person	-	\$5.41	\$0		
	Motels					
	Per unit (no restaurant)	885.00	\$5.41	\$57,454	\$20,284	54.6%
	Factories					
	Each employee, no showers	-	\$1.92	\$0		
	Each employee, with showers	-	\$2.52	\$0		
	Each employee w/ kitchen facilities	-	\$3.15	\$0		
	TOTAL Commercial	13,932.60		\$514,649	\$181,483	54.5%
TOTAL SEWER SERVICE REVENUE				\$807,220	\$284,611	54.5%
Other Sewer Revenues - Commercial				\$1,126	\$0	0.0%
Other Sewer Revenues - Public Authorities (Town of Ridgeway)				\$12,240	\$0	0.0%
Other Sewer Revenues - Midlands (Raintree/Dutchcreek) WWTP				\$12,240	\$0	0.0%
Other Sewer Revenues - Disconnect Fees				\$35	\$0	0.0%
Other Sewer Revenues - Late Fees				\$4,354	\$1,535	54.5%
Other Sewer Revenues - Customer Account Charge, MCEC, and Tap Fees (non-CIAC)				\$2,571	\$0	0.0%
TOTAL Miscellaneous Revenues				\$32,566		
TOTAL OPERATING REVENUE				\$839,786	\$286,146	51.7%

Schedule of Proposed Rates and Charges
For Development Service, Inc.
Docket No. 2014-406-S

<u>Schedule of Residential Rates</u>	<u>Current</u>	<u>Proposed</u>
Type of Residence		
Single Family	\$26.48	\$ 40.90
Apartments	\$25.15	\$ 38.84
<u>Schedule of Commercial Rates</u>		
Service Stations		
1 st Bay	\$41.16	\$ 63.57
Additional bay	\$20.58	\$ 31.79
Without bay	\$28.92	\$ 44.67
Food Service Operations		
Ordinary/seat (not 24 hrs)	\$ 4.12	\$ 6.36
24 Hour Restaurant/seat	\$ 6.16	\$ 9.51
Drive-In/car space	\$ 4.12	\$ 6.36
Fast Food/car space	\$ 4.12	\$ 6.36
Vending Machine	\$ 2.46	\$ 3.80
Churches		
Church per seat, <132 seats	\$26.48	\$ 40.90
Church/seat, >132 seats	\$ 0.20	\$ 0.31
Minimum Monthly Charge	\$26.48	\$ 40.90
Car Washes		
Car Wash (per car)	\$ 4.18	\$ 6.46
Offices		
Per person/no restaurant	\$ 1.03	\$ 1.59
Nursing/Rest Homes		
Per Bed (no laundry)	\$ 3.50	\$ 5.41
Per Bed (with laundry)	\$ 4.12	\$ 6.36
Schools		
Per student, no showers, Gym, cafeteria	\$ 0.82	\$ 1.27
Per student, w/cafeteria, no gym, showers	\$ 1.03	\$ 1.59
Per student, with cafeteria, Gym, Showers	\$ 1.24	\$ 1.92

Exhibit WJM-3

Shopping Centers		
Per 1,000 sq. ft. space	\$ 8.24	\$ 12.73
Swimming Pools		
Per person with facilities	\$ 0.82	\$ 1.27
Theaters		
Indoor/seat	\$ 0.44	\$ 0.68
Drive-in/Stall	\$ 0.44	\$ 0.68
Picnic Parks		
Average attendance	\$ 1.24	\$ 1.92
Institutions		
Per resident	\$ 3.50	\$ 5.41
Laundries		
Self Serve (per machine)	\$ 14.00	\$ 21.62
Mobile Homes		
Per person	\$ 3.50	\$ 5.41
Motels		
Per unit (no restaurant)	\$ 3.50	\$ 5.41
Factories		
Each employee no showers	\$ 1.24	\$ 1.92
Each employee w/ showers	\$ 1.63	\$ 2.52
Each employee w/ kitchen facilities	\$ 2.04	\$ 3.15

Schedule of Tap Fees

The "Water Pollution Control Division Guidelines for Unit Contributory Loadings of Wastewater Treatment Facilities (1990)" are incorporated herein by reference. To determine tap fees the following formula is used if the customers' Bio-Chemical Oxygen Demand (BOD) factor is greater than the BOD factor for a resident:

$$\frac{\text{Total Volume (gpd)}}{400 \text{ (gpd)}} \times \frac{\text{Unit BOD of Customer/100gal}}{0.17 \text{ lbs.}} \times \$350.00$$

If the customer's BOD factor is less than the BOD factor of an equal volume of residential waste, the following formula should be used:

$$\frac{\text{Total Volume (gpd)}}{400 \text{ (gpd)}} \times \$350.00$$

Development Service, Inc.
Docket No. 2014-406-S
Performance Bond

Exhibit WJM - 4

Bond Value Components	DSI - Wastewater		
	Application Per Books	After Accounting & Pro Forma Adjustments	After Proposed Increase
Sewer Operation and Maintenance Expenses	\$393,454	\$356,704	\$364,118
Taxes Other Than Income -Property tax	\$3,699	\$43,107	\$43,107
Taxes Other Than Income - Payroll tax	\$13,198	\$10,746	\$10,746
Taxes Other Than Income - SCPSC Asses	\$3,633	\$5,157	\$7,823
Income Tax - State Income Tax	\$0	\$175	\$13,979
Income Tax - Federal Income Tax	\$0	\$1,132	\$90,301
Interest Expense	\$43,170	\$37,504	\$37,504
Bond Value Requirement	\$457,154	\$454,525	\$567,578
Current Performance Bond Structure	Bond Value	Expiration Date	
Personal Financial Statement	\$100,000	03/05/16	
Total Financial Assurance	\$100,000		

Development Service, Inc.
Docket No. 2014-406-S
Highest Top 10 Billed Customers

Exhibit WJM-5

	<u>Customer Name</u>	<u>Service Address</u>	<u>Customer</u>	<u>Service</u>	<u>ERC or SFE</u>	<u>Current Fee per unit</u>	<u>Proposed Fee per unit</u>	<u>Monthly Charge at Current Rate</u>	<u>Monthly Charge at Proposed Rate</u>
1	BRIARGATE APARTMENTS	825 MENLO DRIVE	Commercial	CB	336.00	1.11	1.71	\$372.96	\$574.56
			Commercial	UNIT	336.00	25.15	38.84	\$8,450.40	\$13,050.24
								\$8,823.36	\$13,624.80
2	PHILLIPS EDISON & CO.	DUTCH SQUARE MALL	Commercial	RS	862.00	4.12	6.36	\$3,551.44	\$5,482.32
			Commercial	SQ FT	275.00	8.24	12.73	\$2,266.00	\$3,500.75
								\$5,817.44	\$8,983.07
3	LEXINGTON GREEN HOA	1208 BUSH RIVER ROAD	Commercial	UNIT	166.00	25.15	38.84	\$4,174.90	\$6,447.44
4	WALMART	1326 BUSH RIVER RD	Commercial	SQ FT	203.57	8.24	12.73	\$1,677.44	\$2,591.48
			Commercial	RS	44.00	4.12	6.36	\$181.28	\$279.84
								\$1,858.72	\$2,871.32
5	AMC MAIL STOP #4	DUTCH SQUARE 14 08980	Commercial	TS	2880.00	0.44	0.68	\$1,267.20	\$1,958.40
6	WATERFORD PLACE HOA	BUSH RIVER RD	Commercial	EA	43.00	26.48	40.90	\$1,138.64	\$1,758.70
7	DUTCH CENTER ASSOC, LLC	810 DUTCH SQUARE BLVD.	Commercial	PE	225.00	1.03	1.59	\$231.75	\$357.75
			Commercial	PS	23.00	0.82	1.27	\$18.86	\$29.21
			Commercial	SF	101.66	8.24	12.73	\$837.68	\$1,294.13
								\$1,088.29	\$1,681.09
8	WELLS FARGO BANK	ADMIN GREYSTONE	Commercial	PE	550.00	1.03	1.59	\$566.50	\$874.50
			Commercial	VR	148.00	2.46	3.80	\$364.08	\$562.40
								\$930.58	\$1,436.90
9	BAYMONT INN & SUITES	347 ZIMALCREST DRIVE	Commercial	POOL	149.00	0.82	1.27	\$122.18	\$189.23
			Commercial	PR	149.00	3.50	5.41	\$521.50	\$806.09
			Commercial	RS	45.00	4.12	6.36	\$185.40	\$286.20
			Commercial	WM	2.00	14.00	21.62	\$28.00	\$43.24
								\$857.08	\$1,324.76
10	BURLINGTON COAT FACTORY	DUTCH SQUARE	Commercial	SF	84.11	8.24	12.73	\$693.07	\$1,070.72